

**AN ORDINANCE OF THE CITY OF GALLATIN, TENNESSEE,
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING
JULY 1, 2010 THROUGH JUNE 30, 2011.**

- Whereas, *Tennessee Code Annotated* Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and
- Whereas, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and
- Whereas, the governing body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE CITY OF GALLATIN, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows:

General Fund	FY 2009 Actual	FY 2010 Estimated	FY 2011 Proposed
Local Taxes	\$15,283,091	\$15,450,000	\$15,920,000
Intergovernmental Revenue	4,508,128	11,975,209	3,888,514
Fines and Forfeitures	156,328	252,600	142,100
Miscellaneous Revenue	7,090,560	5,089,218	3,565,300
Total Revenue	\$27,038,107	\$32,767,027	\$23,515,914
Fund Balance	\$9,594,156	\$10,856,028	8,600,293
Total Available Funds	\$36,632,263	\$43,623,055	\$32,116,207

Special Revenue Fund	FY 2009 Actual	FY 2010 Estimated	FY 2011 Proposed
Miscellaneous Revenue	\$ 55,218	\$ 90,000	\$ 25,100
Total Revenue	\$ 55,218	\$ 90,000	\$ 25,100
Fund Balance	\$ -	\$ -	\$ -
Total Available Funds	\$ 55,218	\$ 90,000	\$ 25,100

Environmental Serv Fund	FY 2009 Actual	FY 2010 Estimated	FY 2011 Proposed
Miscellaneous Revenue	\$ 1,323,296	\$ 1,521,640	\$ 1,489,759
Total Revenue	\$ 1,323,296	\$ 1,521,640	\$ 1,489,759
Fund Balance	\$ -	\$ -	\$ -
Total Available Funds	\$ 1,323,296	\$ 1,521,640	\$ 1,489,759

Drug Fund	FY 2009 Actual	FY 2010 Estimated	FY 2011 Proposed
Court Fines and Costs	\$ 148,562	\$ 201,000	\$ 101,000
Total Revenue	\$ 148,562	\$ 201,000	\$ 101,000
Fund Balance	\$ 129,347	\$ 100,000	\$ 100,000
Total Available Funds	\$ 277,909	\$ 301,000	\$ 201,000

Water/Sewer Fund	FY 2009 Actual	FY 2010 Estimated	FY 2011 Proposed
Total Revenue	\$ 10,102,803	\$ 11,574,500	\$ 11,831,750
Fund Balance	\$ 24,222,161	\$ 24,265,383	\$ 22,831,712
Total Available Funds	\$ 34,324,964	\$ 35,839,883	\$ 34,663,462

Gas Fund	FY 2009 Actual	FY 2010 Estimated	FY 2011 Proposed
Total Revenue	\$ 20,467,665	\$ 21,533,000	\$ 20,582,000
Fund Balance	\$ 6,577,330	\$ 7,423,909	\$ 6,663,131
Total Available Funds	\$ 27,044,995	\$ 28,956,909	\$ 27,245,131

SECTION 2: That the governing body appropriates from these anticipated revenues and unexpended and unencumbered funds as follows:

General Fund	FY 2009 Actual	FY 2010 Estimated	FY 2011 Proposed
General Government	\$ 6,766,062	\$ 5,447,906	\$ 5,611,488
Public Safety	\$ 9,981,130	\$ 9,904,017	\$ 11,296,704
Public Works	\$ 3,287,468	\$ 2,505,634	\$ 2,058,265
Parks and Recreation	\$ 3,393,143	\$ 4,074,651	\$ 3,920,185
Economic Development	\$ 270,424	\$ 328,991	\$ 268,968
Debt Service	\$ 1,053,229	\$ 1,282,725	\$ 1,269,276
Operating Transfers	\$ 603,344	\$ 11,478,838	\$ 249,509
Total Appropriations	\$ 25,354,800	\$ 35,022,762	\$ 24,674,395

Special Revenue Fund	FY 2009 Actual	FY 2010 Estimated	FY 2011 Proposed
Public Safety	\$ 55,218	\$ 90,000	\$ 25,100
Total Appropriations	\$ 55,218	\$ 90,000	\$ 25,100

Environmental Serv Fund	FY 2009 Actual	FY 2010 Estimated	FY 2011 Proposed
Environmental Services	\$ 1,323,296	\$ 1,521,640	\$ 1,489,759
Total Appropriations	\$ 1,323,296	\$ 1,521,640	\$ 1,489,759

Drug Fund	FY 2009 Actual	FY 2010 Estimated	FY 2011 Proposed
Police	\$ 224,026	\$ 201,000	\$ 200,000
Total Appropriations	\$ 224,026	\$ 201,000	\$ 200,000

Water/Sewer Fund	FY 2009 Actual	FY 2010 Estimated	FY 2011 Proposed
Utilities	\$ 10,059,581	\$ 13,008,171	\$ 14,231,173
Total Appropriations	\$ 10,059,581	\$ 13,008,171	\$ 14,231,173

Gas Fund	FY 2009 Actual	FY 2010 Estimated	FY 2011 Proposed
Utilities	\$ 19,621,086	\$ 22,293,778	\$ 21,599,675
Total Appropriations	\$ 19,621,086	\$ 22,293,778	\$ 21,599,675

SECTION 3. At the end of the current fiscal year the governing body estimates balances/deficits as follows:

General Fund	\$ 8,600,293
Special Revenue Fund	\$ -
Environmental Serv Fund	\$ -
Drug Fund	\$ 100,000
Water/Sewer Fund	\$ 22,831,712
Gas Fund	\$ 6,663,131

SECTION 4. That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Redemption	Interest Requirements	Debt Authorized and Unissued	Condition of Sinking Fund
Bonds - General fund	\$ 445,000	\$ 353,145	\$ -	within General fund
Notes - General fund	\$ 330,000	\$ 140,381	\$ -	
Bonds - Water/Sewer fund	\$ 1,208,961	\$ 1,413,101	\$ -	

SECTION 5. During the coming fiscal year the governing body has planned capital projects and proposed funding as follows:

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Debt
Fire Hall Station #4	\$ 1,140,000.00	\$ -
Water/Sewer lines	\$ 1,613,176.00	\$ -
Gas lines	\$ 1,470,000.00	\$ -

SECTION 6. No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 T.C.A. Section 6-56-208. In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Section 6-56-205 of the *Tennessee Code Annotated*.

SECTION 7. Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing body, subject to such limitations and procedures as it may describe as allowed by Section 6-56-209 of the *Tennessee Code Annotated*. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 8. A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Section 6-56-206, *Tennessee Code Annotated* will be attached.

SECTION 9. If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with the Section 6-56-210, *Tennessee Code Annotated* provided sufficient revenues are being collected to support the continuing appropriations. Approval of the Director of the Office of State and Local Finance in the Comptroller of the Treasury for a continuation budget will be requested if any indebtedness is outstanding.

SECTION 10. All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

Attest: Connie Kittrell, City Recorder

General	
City Administration	744,799
Finance	397,525
City Recorder	457,539
Insurances	557,500
City Attorney	284,980
Information Technology	276,307
Personnel Administration	176,416
Engineering	1,359,877
Planning Commission	25,050
Planning & Codes	919,326
Government Buildings	412,169
Police Department	5,949,011
A.C.E.S. Program	240,000
Fire Department	5,002,752
Animal Control	104,941
Public Works Administration	341,212
Street Maintenance	1,299,004
Vehicle Maintenance	418,049
Community Enhancement	246,500
Community Services	71,000
Leisure Services	537,316
Civic Center	930,949
Golf Course	875,178
Parks	1,259,242
Economic Development	268,968
Bond Expenses	1,269,276
Operating Transfers	249,509
SOR	5,100
Police Special	20,000
Environmental Serv Admin	57,000
Waste Collections	1,432,759
Drug Fund Investigations	200,000
Water/Sewer	
Capital	1,613,176
Water Treatment and Pumping	1,274,935
Transmission & Distribution	1,137,473
Customer Accounting	570,656
Administration & General	995,845
Depreciation	2,991,904
Bond Expense	1,413,101
Paying Agent	800
Sewer Collection/Lines	2,430,415
Sewer System Rehabilitation	341,881
Sewer Treatment & Disposal	1,181,071

Sewer Admin & General	186,974
Sewer Pre-treatment Program	92,942
Gas	
Capital	1,470,000
Depreciation	692,480
Purchased Gas	16,500,000
Transmission & Distribution	2,016,715
Customer Accounting	295,551
Administration & General	624,929

City of Gallatin, Tennessee
Summary of the City Budget
For the Fiscal Year Ending June 30, 2011

	Actual 2008-09	Estimated 2009-10	Estimated 2010-11
GENERAL FUND			
REVENUES			
Local Taxes	18,380,005	16,658,263	19,417,400
State of Tennessee	3,001,254	6,885,835	2,770,215
Federal Government	361,514	1,010,000	-
Other Sources	5,271,402	5,295,025	1,328,299
Total Revenues	27,014,175	29,849,123	23,515,914
EXPENDITURES			
Salaries	14,358,332	15,692,724	16,087,953
Other Costs	11,614,340	16,809,637	8,576,442
Total Expenditures	25,354,800	32,502,361	24,664,395
Beginning Balances - July 1	9,594,156	11,253,531	8,600,293
Ending Balances - June 30	11,253,531	8,600,293	7,451,812
Employment	342	369	369
DEBT SERVICE FUND within General Fund			
STREET FUND within General Fund			